

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CR. NO. CR02-00225 DAE (01)
)	
Plaintiff,)	DECLARATION OF COUNSEL
)	
vs.)	
)	
ANDY S.S. YIP,	(01))	
BRENDA M.O. CHUNG	(02))	
)	
Defendants.)	
)	

DECLARATION OF COUNSEL

I, HOWARD T. CHANG, hereby declare under penalty of perjury that the following information is true and correct to the best of my knowledge:

1. I am licensed to practice law in the State of Hawaii, a member of the bar of the United States District Court for the District of Hawaii and counsel of record for Defendant Andy S.S. Yip in this proceeding.

2. On August 10, 2007, Defendant Yip appeared before Barry Kurren, United States Magistrate Judge, and pled guilty to Counts 4, 5, 6 and 7 of the Second Superseding Indictment. Those counts related to the offense of willful subscription to false joint income tax returns for the years 1995-1998. As part of the plea, the parties entered into the attached Stipulation. Said stipulation was read to the jury on August 16 and is attached as Exhibit "A" hereto.

3. On August 11, 2007, I issued a letter to Assistant U.S. Attorney Leslie E. Osborne, Jr. informing him that I assumed that certain exhibits referred to in an attachment to the letter would not be used at trial. A copy of the letter and attachment is attached as Exhibit "B" hereto. Mr. Osborne has not formally responded to the letter, but has informed me generally that he intends to offer those exhibits covered by 11 stipulations relating to establishing foundation. The 11 stipulations pertain to American Express, Citibank (South Dakota), Chase Bank USA, MBNA America, American Savings Bank, Bank of America, Bank of Hawaii, Bank of Orient fka Bank of Honolulu, First Hawaiian Bank, Central Pacific Bank and Hawaii Loa Ridge Construction. These stipulations have already been filed with the Court.

DATED: Honolulu, Hawaii, August 27, 2007.



HOWARD T. CHANG